## AMENDMENT TO THE CLAIMS

This listing of claims replaces all prior listing of claims in this application.

1. (currently amended) A method of forming a flash memory cell, comprising:

forming a tunnel oxide on a substrate;

forming a first conductor layer over said tunnel oxide;

forming an insulating layer over said first conductor layer, said insulating layer comprising a first oxide layer over said first conductor layer, a nitride layer over said first oxide layer, and a second oxide layer over said nitride layer, said second oxide layer grown by oxidizing said nitride layer with a gas ambient containing atomic oxygen for about 1 second to about 10 minutes, wherein said second oxide layer is formed to have a thickness of at least 60% of the targeted thickness of the second oxide layer, and wherein said second oxide layer is formed to a thickness of about 20 Å –80 Å;

forming a second conductor layer over said insulating layer;

etching at least said first conductor layer, said second conductor layer and said insulating layer, thereby defining at least one stacked gate structure; and

forming a source region and a drain region in said substrate on an opposite side of said stacked gate structure, thereby forming at least one memory cell.

- 2. (original) The method of claim 1 wherein said second oxide layer is grown at a temperature of about 850°C to about 1100°C.
- 3. (original) The method of claim 1 wherein said second oxide layer is grown at a temperature of less than about 900°C.

Claims 4-5 (canceled).

6. (original) The method of claim 1 wherein said atomic oxygen is supplied by in situ steam generation.

7. (original) The method of claim 1 wherein said atomic oxygen is supplied by ozone source.

- 8. (original) The method of claim 1 wherein said atomic oxygen is supplied by plasma source.
- 9. (original) The method of claim 1 wherein said atomic oxygen is supplied by microwave source.
- 10. (original) The method of claim 1 wherein said atomic oxygen is supplied by photoexcitation.
- 11. (original) The method of claim 1 wherein said second oxide layer is formed in a single wafer system.
- 12. (original) The method of claim 1 wherein said second oxide layer is formed in a batch furnace system.
- 13. (original) The method of claim 1 wherein said second oxide layer is formed in a rapid thermal system.
- 14. (original) The method of claim 1 wherein said second oxide layer is formed in a fast ramp system.
  - 15. (canceled).
- 16. (previously presented) A method of forming an ONO insulating structure, comprising:

depositing a first oxide layer over an integrated circuit structure;

depositing a nitride layer over said first oxide layer; and

growing a second oxide layer over said nitride layer wherein said second oxide layer is grown at a temperature of about 850°C to about 1100°C, for about 1 second to

about 10 minutes, using a gas ambient containing atomic oxygen, wherein said second oxide layer is formed to a thickness of about 20 Å – 80 Å.

- 17. (canceled).
- 18. (original) The method of claim 16 wherein said second oxide layer is grow at a temperature of less than about 900°C.

Claims 19-20 (canceled).

- 21. (original) The method of claim 16 wherein said atomic oxygen is supplied by in situ steam generation.
- 22. (original) The method of claim 16 wherein said atomic oxygen is supplied by ozone source.
- 23. (original) The method of claim 16 wherein said atomic oxygen is supplied by plasma source.
- 24. (original) The method of claim 16 wherein said atomic oxygen is supplied by microwave source.
- 25. (original) The method of claim 16 wherein said atomic oxygen is supplied by photoexcitation.
- 26. (original) The method of claim 16 wherein said second oxide layer is formed in a single wafer system.
- 27. (original) The method of claim 16 wherein said second oxide layer is formed in a batch furnace system.
- 28. (original) The method of claim 16 wherein said second oxide layer is formed in a rapid thermal system.
- 29. (original) The method of claim 16 wherein said second oxide layer is formed in a fast ramp system.

30. (canceled)

31. (previously presented) A method of forming a flash memory array containing a plurality of flash memory cells, each of said plurality of flash memory cells being formed by the acts of:

forming a tunnel oxide on a substrate;

forming a first conductor layer over said tunnel oxide;

forming an insulating layer over said first conductor layer, said insulating layer comprising a first oxide layer over said first conductor layer, a nitride layer over said first oxide layer, and a second oxide layer over said nitride layer, wherein said second oxide layer is grown in the presence of atomic oxygen at a temperature of less than about 900°C for a period of about 1 second to 10 minutes;

forming a second conductor layer over said insulating layer;

etching at least said first conductor layer, said second conductor layer and said insulating layer, thereby defining at least one stacked gate structure; and

forming a source region and a drain region in said substrate, thereby forming at least one memory cell.

Claims 32-34 (canceled).

- 35. (previously presented) The method of claim 31 wherein said second oxide layer is formed to at least about 60% of a targeted thickness of said second oxide layer.
- 36. (original) The method of claim 31 wherein said atomic oxygen is supplied by in situ steam generation.
- 37. (original) The method of claim 31 wherein said atomic oxygen is supplied by ozone source.

38. (original) The method of claim 31 wherein said atomic oxygen is supplied by plasma source.

- 39. (original) The method of claim 31 wherein said atomic oxygen is supplied by microwave source.
- 40. (original) The method of claim 31 wherein said atomic oxygen is supplied by photoexcitation.
- 41. (original) The method of claim 31 wherein said second oxide layer is formed in a single wafer system.
- 42. (original) The method of claim 31 wherein said second oxide layer is formed in a batch furnace system.
- 43. (original) The method of claim 31 wherein said second oxide layer is formed in a rapid thermal system.
- 44. (original) The method of claim 31 wherein said second oxide layer is formed in a fast ramp system.
- 45. (original) The method of claim 31 wherein said second oxide layer is formed to a thickness of about 20 Å 80 Å.

Claims 46-51 (canceled).